

# *Revision #1*

*To The*

*May 2003 Edition*

## ACCOUNTING STANDARDS AND PROCEDURES

**Revision #1 - December 2007**

**To The  
May 2003**

### ***Accounting Standards and Procedures for Counties (Manual)***

#### **List Of Substantive Changes And Additions**

<b>Chapter</b>	<b>Description of Changes/Additions</b>	<b>Section</b>
Chapter 2 <i>Policies</i>	Adds GASB Statements 37 - 52	2.01 and Index
Chapter 18 <i>Property Taxes</i>	Amends entire chapter to reflect current property tax practices.	18 and Index
Chapter 19 <i>Public Assistance Program</i>	Amends entire chapter to reflect current public assistance practices.	19 and Index
Chapter 20 <i>Retirement System and Other Post Employment Benefits(OPEB) Reporting</i>	Amends entire chapter to reflect the new Other Post Employment Benefit requirements as established in GASB Statements 43 and 45.	20 and Index
Appendix D <i>Record Retention</i>	Updates the record retention codes and schedules to reflect current practices and amends the section by limiting the listings to retention codes impacting the County Auditor-Controller And Treasurer-Tax Collector offices.	D and Index

Note: These are **proposed** changes and are not official until ratified by the Controller's Advisory Committee on County Accounting procedures. For additional copies of any revision call (916) 323-4952.

**Revised 12-07**

**ACCOUNTING STANDARDS AND PROCEDURES**

**Manual Request Form**

***Accounting Standards and Procedures for Counties (Manual)***

**December 2007 Revision**

**To The**

**May 2003 Edition**

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Division of Accounting and Reporting  
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Fax: (916) 327-3162

If you have any questions, please call Cong Lu at (916) 323-4952.

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